

EXHIBIT 76

01/04/2007 14:04 FAX 212 838 9603

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GABRIEL CAPITAL GROUP

450 Park Avenue
New York, NY 10022
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Fax Cover Sheet

DATE: January 4, 2007

TO: Frank DiPascali
Bernard L. Madoff & Co.
212-838-4061

FROM: Michael E. Autera, Jr.
Gabriel Capital Corp.
Gabriel Capital Group

RE.: Capital Allocations

Done 1/4/07

Dear Frank,

Following up on our conversation, in addition to the \$10,000,000 already wired from Ascot last week, we would like to make the following changes in our accounts as of January 1, 2007:

Additional Capital	\$18,500,000	Ariel Fund a/c #1-FR070-3
Additional Capital	\$26,500,000	Gabriel Capital a/c #1-G0321-3
Withdrawn Capital	\$45,000,000	Ascot Partners a/c #1-a0058-3

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These changes should all be made via journals between the three accounts. Please give me a call if any questions arise or if additional information is needed.

Best regards,

[Signature]
Michael E. Autera, Jr.
Chief Financial Officer



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